

VAT, NBT and PAL should be exempted on the following items which are liable for Import Cess at a special rate in lieu of other applicable taxes at the point of Customs.

- i. Garments classified under HS Headings 61.01,61.02,61.03,61.04,61.05,61.06,61.07,61.08,61.09, 61.10, 61.11, 61.12, 61.13, 61.14, 61.15, 61.16, 61.17,62.01, 62.02, 62.03, 62.04, 62.05, 62.06, 62.07, 62.08, 62.09, 62.10, 62.11, 62.12, 62.13, 62.14, 62.16,63.01, 63.02, 63.03, 63.04
- ii. Footwear classified under HS Headings 64.01, 64.02, 64.03, 64.04, 64.05